Registered No. HSE-49/2016

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THE ANDHRA PRADESH GAZETTE

PUBLISHED BY AUTHORITY

PART I EXTRAORDINARY

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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT

(Commercial Taxes.II)

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 (ACT No. 16 OF 2017) - NOTIFYING CERTAIN SUPPLIES AS DEEMED EXPORTS UNDER SECTION 147 OF THE APGST ACT, 2017.

[G.O.Ms.No.496, Revenue (Commercial Taxes-II), 3rd Novermber, 2017.]

NOTIFICATION

In exercise of the powers conferred by section 147 of the Andhra Pradesh Goods and Services Tax Act, 2017 (16 of 2017), the Government, on the recommendations of the Goods and Services Tax Council, hereby notifies the supplies of goods listed in column (2) of the Table below as deemed exports, namely:-

2. This Notification shall be deemed to have come into force with effect on and from 18th October 2017.

Table

S.No.	Description of supply
(1)	(2)
1.	Supply of goods by a registered person against Advance Authorization
2.	Supply of capital goods by a registered person against Export Promotion Capital Goods Authorization
3.	Supply of goods by a registered person to Export Oriented Unit
4.	Supply of gold by a bank or Public Sector Undertaking specified in the notification No. 50/2017-Customs, dated the 30th June, 2017 (as amended) against Advance Authorization.

Explanation -

For the purposes of this notification, -

1. "Advance Authorisation" means an authorisation issued by the Director General of Foreign Trade under Chapter 4 of the Foreign Trade Policy 2015-20 for import or domestic procurement of inputs on pre-import basis for physical exports.

2. Export Promotion Capital Goods Authorisation means an authorisation issued by the Director General of Foreign Trade under Chapter 5 of the Foreign Trade Policy 2015-20 for import of capital goods for physical exports.

3. "Export Oriented Unit" means an Export Oriented Unit or Electronic Hardware Technology Park Unit or Software Technology Park Unit or Bio-Technology Park Unit approved in accordance with the provisions of Chapter 6 of the Foreign Trade Policy 2015-20.

Dr. D. SAMBASIVA RAO,
Special Chief Secretary to Government.

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